

CLOSED

NOT FOR PUBLICATION

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

RALPH W. LABENDZ and MARILYN
LABENDZ,

Plaintiffs,

v.

INTERNAL REVENUE SERVICE OF
THE DEPARTMENT OF THE
TREASURY OF THE UNITED STATES
OF AMERICA AND THE
COMMISSIONER OF THE INTERNAL
REVENUE SERVICE,

Defendants.

Hon. Dennis M. Cavanaugh

ORDER

Civil Action No. 06-cv-3781 (DMC)

_____ This matter coming before the Court upon motion by Defendants Internal Revenue Service of the Department of the Treasury of the United States of America and the Commissioner of the Internal Revenue Service (hereinafter "IRS") to dismiss pursuant to Rule 12(b)(1) of the Federal Rules of Civil Procedure; and the Court having further reviewed all submissions; and for the reasons stated in its Opinion issued on this day,

IT IS on this 9 day of February, 2007;

ORDERED that Defendant's motion to dismiss is **granted**.

S/ Dennis M. Cavanaugh
Dennis M. Cavanaugh, U.S.D.J.

Original: Clerk's Office
cc: All Counsel of Record
The Honorable Mark Falk, U.S.M.J.
File